

SENATE BILL 3019
By Bryson

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to sales and use tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102(a)(45), is amended by deleting the subdivision in its entirety and substituting instead the following:

(45) "Textbook" means a printed book, CD-ROM, DVD or any similar electronic media that contains systematically organized educational information that covers the primary objectives of a course of study. A textbook may contain stories and excerpts of popular fiction and nonfiction writings, but does not include a book primarily published and distributed for sale to the general public. The term "textbook" does not include a computer or computer software, other than the electronic media specified above;

SECTION 2. Tennessee Code Annotated, Section 67-6-102(a)(48), is amended by deleting the subdivision in its entirety and substituting instead the following:

(48) "Workbook" means a printed booklet, CD-ROM, DVD or any similar electronic media that contains problems and exercises in which a student may directly write answers or responses to the problems and exercises or respond electronically to the problems and exercises. The term "workbook" does not include a computer or computer software, other than the electronic media specified above.

SECTION 3. This act shall take effect July 1, 2006, the public welfare requiring it.